

## CIGAR Workshop 2020 and JPBAFM Special Issue on

### *“The Quality of Public Sector Audit: Profession, Institutions and Standards”*

Independent audit investigations enable to hold politicians and managers accountable for their decisions. Financial auditing - concerned with the deviation and violation of accepted rules and regulations - has particularly been crucial in the process of keeping both politicians and managers accountable to the legislature until the 1970s (Maytson, 1993). However, following the public sector reforms trend, the government sector auditors - representing both developed and emerging economies- have focused their growing attention on performance. Such audit investigations emphasize the importance of maintaining economy, efficiency and effectiveness in the public sector institutions, programs and services also provided in outsourcing or by state owned enterprises, public and private partnerships, etc. (Smith, 1992; Power, 1994; Funnell, 2015; Hay and Cordery, 2018).

The context of public sector auditing has changed over time and will continue to change (Hay and Cordery, 2018). Scholars argue that public sector auditors may tend to cooperate with the political executives by providing them recommendations to improve the efficiency and effectiveness in the management of public resources (Justesen and Skærbæk, 2010; Radcliffe, 2008). Conflicts may arise between the former and the latter due to the efforts of auditors to assess the process of policy implementation and development, which can be seen as an invasion into the political domain (Funnell, 2011; 2015; Guthrie and Parker, 1999; Gårseth-Nesbakk and Kuruppu, 2018).

The political accountability to parliament is considered to be the corner stone of the Westminster parliamentary system (Funnell, 2003). Auditors as agents of parliament should be independent from the cabinet of ministers (Gendron et al., 2001). As the credibility of auditor is paramount, a professionally qualified and competent auditor is often appointed for the post of government auditor politicians may attempt to impede audit investigations (Gårseth-Nesbakk and Kuruppu, 2018) or the independence of auditors (Guthrie and Parker, 1999), as such investigations' findings could widely be available through online sources (Hay and Cordery, 2017) and mass media (Gårseth-Nesbakk and Kuruppu, 2018). Such developments could further antagonize the political executive (Bringselius, 2014). Previous studies on the roles of Supreme Audit Institutions (SAIs) highlight the factors that influence the performance audit process comparing the strengths of their influences in different national contexts (Johnsen et al., 2019; Yamamoto and Kim, 2019). The studies in the field of SAIs have been carried out with primary motivation being gaining understanding of the functioning of the “watchdogs of public value”, the interest in these organization response to stakeholder expectations (Yamamoto and Kim, 2019) and the ways they create public value (Cordery and Hay, 2018). Nevertheless, public sector auditing has continued to remain as an unexplored and complex area, especial in term of profession, institutions and standards (Hay and Cordery, 2017). Therefore, it is of the utmost important for the CIGAR Workshop-2020 to focus on the themes that deserves scholarly attention on public sector auditing. Topics suitable for the CIGAR Workshop 2020 and related JPBAFM Special Issue include but are not limited to:

- The international standardization and harmonization trends in public sector auditing
- Setting Auditing standards for public sector organizations, and their quality
- Comparison of public sector auditing practices in different jurisdictions
- Single or comparative country studies relating to compliance, financial and performance auditing in developed and emerging economies
- The audit of whole of government financial reports, and the separated reports of decentralised governmental agencies and enterprises
- The role, identity, and image of auditors in the accountability agenda in different government levels (central, regional and local), and international organizations (European Union, NATO, United Nations, etc.)
- The (political) appointment, selection and compensation of auditors in the public sector organizations and state-owned enterprises
- Issues relating to cross-transfer of private sector auditing practices to the public sector
- Supreme Audit Institutions' independence, professional discretion and the strategy of maximizing media coverage for their findings
- Reporting audit findings as per prevailing discourses and following up the audit results
- Auditing and its effects for preventing and fighting corruption
- Digitalization, cybersecurity and forensic auditing
- Performance management, evaluation and accountability dilemma in the public sector
- Public sector auditing and ethics

### Conference venue:

“The Quality of Public Sector Audit: Profession, Institutions and Standards” will be held in the Campus Drammen of the University of South-Eastern Norway on **June 16-17, 2020** (Tuesday to Wednesday lunchtime). The PhD Workshop will be held on **June, 15, 2020**. Drammen is the fifth largest city in Norway. The Drammen campus is located in Papirbredden – Drammen Knowledge Park, right by the river, in the centre of Drammen (see <https://www.usn.no/english/about/campuses/drammen/>). Papirbredden is a modern and bright campus. There is even a small cove, where you can take a refreshing dip between your presentations. You will be right next door to numerous restaurants and cafés, as well as a great music and cultural scene. It is close to the train station and bus station with frequent connections to Oslo. The train takes less than 1 hour to reach Drammen from Oslo Airport. There are frequent trains from the airport to Drammen (<https://www.nsb.no>). Scandic Ambassadeur, Clarion Collection Hotel and Comfort hotel are amongst other hotels in Drammen. As it takes only 33 minutes from the central train station in Oslo to Drammen, the workshop participants could even stay at a hotel in the centre of Oslo.

### Important dates:

Authors wishing to present at the workshop should submit a paper proposal (maximum 2 paged in length) by the **01<sup>st</sup> March 2020**. Acceptance will be notified to the author(s) by the **31<sup>st</sup> March 2020**. Full papers should be submitted by the **31<sup>st</sup> May 2020** and will be presented in the CIGAR Workshop (**16-17 June 2020**). The deadline for the doctoral proposal submission is the **1<sup>st</sup> March 2020**. Acceptance will be notified by **25<sup>th</sup> March 2020**. Accepted doctoral projects will be presented on **15<sup>th</sup> June 2020** at the PhD Symposium. The deadline for the final proposal submission is the **10<sup>th</sup> May 2020**.

### Special Issue

A Special Issue of Journal of Public Budgeting, Accounting and Financial Management (JPBAFM) will be published in 2022. The deadline for the submission of full papers via the JPBAFM online system is the **31<sup>st</sup> March 2021**. Please be aware that presentation at the CIGAR Workshop does not guarantee acceptance of the paper for publication in Special Issue. Next, participating in the CIGAR Workshop is not a precondition for submitting a manuscript to the Special Issue.

All papers will be reviewed in accordance with the normal review processes of JPBAFM. Any queries or enquiries about the special issue should be directed to Giuseppe Grossi ([giuseppe.grossi@hkr.se](mailto:giuseppe.grossi@hkr.se)).

### Convenors and Special issue editors:

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### Conference fees

275 Euros for the participation at the CIGAR Workshop, PhD Symposium and IPSASB Research Forum, including lunches, refreshments, workshop kit and gala dinner. 250 Euros for the participation at the CIGAR Workshop and IPSASB Research Forum. 100 Euros for PhD Students attending the PhD Symposium, CIGAR Workshop and IPSASB Research Forum, including lunches, refreshment, workshop kit and gala dinner.